

AN ACT

relating to the authority of certain counties to impose a hotel occupancy tax for the maintenance, operation, and promotion of a coliseum in the county; authorizing a tax.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Section 352.002, Tax Code, is amended by adding Subsection (q) to read as follows:

(q) The commissioners court of a county with a population of less than 200,000 in which a minor league hockey team is or has been located and in which a component institution of The University of Texas System is located may impose a tax as provided by Subsection (a).

SECTION 2. Section 352.003, Tax Code, is amended by adding Subsection (r) to read as follows:

(r) The tax rate in a county authorized to impose the tax under Section 352.002(q) may not exceed two percent of the price paid for a room in a hotel.

SECTION 3. Subchapter B, Chapter 352, Tax Code, is amended by adding Section 352.1038 to read as follows:

Sec. 352.1038. USE OF REVENUE: CERTAIN COUNTIES CONTAINING UNIVERSITIES. The revenue from a tax imposed under this chapter by a county authorized to impose the tax under Section 352.002(q) may be used only to:

(1) operate, maintain, and improve a coliseum in the

1 county; and

2 (2) advertise and conduct solicitations and
3 promotional programs to attract visitors to the coliseum.

4 SECTION 4. This Act takes effect immediately if it receives
5 a vote of two-thirds of all the members elected to each house, as
6 provided by Section 39, Article III, Texas Constitution. If this
7 Act does not receive the vote necessary for immediate effect, this
8 Act takes effect September 1, 2013.

President of the Senate

Speaker of the House

I hereby certify that S.B. No. 412 passed the Senate on March 13, 2013, by the following vote: Yeas 31, Nays 0; and that the Senate concurred in House amendment on May 7, 2013, by the following vote: Yeas 29, Nays 0.

Secretary of the Senate

I hereby certify that S.B. No. 412 passed the House, with amendment, on May 2, 2013, by the following vote: Yeas 142, Nays 5, two present not voting.

Chief Clerk of the House

Approved:

Date

Governor